## COUNTY OF YORK MEMORANDUM

**DATE:** April 9, 2004 (BOS Mtg. 5/18/04)

**TO:** York County Board of Supervisors

**FROM:** James E. Barnett, County Attorney

**SUBJECT:** Proposed amendment to County code § 21-93—Imposing \$2.00 per room

per night additional transient occupancy tax

The 2004 General Assembly adopted Senate Bill 652, which authorizes James City County, York County, and the City of Williamsburg to impose a \$2.00 per room transient occupancy tax and to appropriate all such taxes collected to a Williamsburg area destination marketing committee to be composed of representatives from each of the three governments, as well as representatives from the Williamsburg Hotel and Motel Association, the Colonial Williamsburg Foundation, Busch Gardens Williamsburg/Water Country, the Jamestown-Yorktown Foundation, and the Virginia Tourism Corporation, with the three governmental bodies having majority voting control of the committee. SB 652 provided that each of the jurisdictions would be required to adopt an ordinance consistent with the legislation no later than August 1, 2004. Attached for your consideration is draft Ordinance No. 04-8, which is the result of cooperative consultation between the local government attorneys for York, James City County, and the City of Williamsburg, so that each jurisdiction is adopting an essentially identical ordinance. You will notice that the authority to levy this additional tax continues only until January 1, 2008, which is consistent with the limitations imposed by the authorizing legislation.

Although as of the date of this memorandum, the Governor has not yet signed SB 652, no veto is anticipated. Both the City of Williamsburg and James City County are scheduling action on their ordinances during the month of May, according to information I have received.

I recommend the adoption of Ordinance No. 04-8.

Barnett/3440:swh Attachment

• Ordinance No. 04-8